

for the present. It is not likely that immediate construction of railways in those districts can be undertaken. But it is difficult to forecast at present the future possibilities with a return to normal conditions in trade and industry. The conditions obtaining at present are however so abnormal that decisions in regard to the future of railway and road transport cannot be taken for over a long period of time. In this view, the levy of the cess has to be continued and the accumulated funds will help rapid development, should it become necessary to proceed with the construction of railways. Moreover, the continuance of the levy in districts where railways have already been constructed is necessary not only to facilitate new construction, but also for the expansion and improvement of existing lines.

3. Though the object of the levy of the cess is primarily the promotion of railway construction, Section 68 of the District Boards' Regulation has since been amended so as to enable the interest on the accumulated railway cess being utilised for the improvement of communications, and in accordance with this provision some of the District Boards have been applying the interest for road works. Further, in connection with the question of the regulation of motor transport in the State, the District Boards' Regulation is proposed to be amended so as to enable the railway cess itself—apart from the interest on it—to be utilised for the development of communications. This is calculated to be of help to the District Boards at the present time, when their finances are not in a very satisfactory condition.

4. Government are therefore not in favour of the proposal for the immediate abolition of the railway cess. It is not their intention that the cess should continue permanently, but they think it advisable, in the interests of the District Boards themselves, to continue the levy until a final decision can be taken of the future of transport when normal conditions in trade and industry are restored.

M. VENKATANARANAPPA,  
Secretary to Government,  
Development Department,

#### FINANCIAL SECRETARIAT

##### **Sanctions Revised Scales of Pay of the Comptroller and the Deputy Comptrollers.**

ORDER NO. FL. 2752—S. & A. 197-34-1, DATED BANGALORE,  
THE 19TH SEPTEMBER 1934.

Government direct that the scale of pay of the Comptroller be revised from Rs. 1,000—100—1,200 to Rs. 1,000—50—1,200 and that of the Deputy Comptrollers from Rs. 600—40—800 to Rs. 500—50/2—750.

S. SHAMANNA,  
Secretary to Government,  
Financial Department.